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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

AGENDA

DATE OF MEETING: March 22, 2005

PLACE OF MEETING: Treasury Bond Finance Board Room
1st Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:00 A.M.

The following items are on the agenda for this meeting.

1. Approval of the minutes of March 7, 2005 as presented.
2. MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification.
Scheduled for 9:30 A.M. and 10:30 A.M.
3. **Scheduled for 11:00 A.M.**
IFT 1998-572 – IKO Monroe, Inc.
IFT 1999-266 – IKO Monroe, Inc.
City of Monroe, Monroe County
4. **Scheduled for 11:30 A.M.**
IFT 1993-051 – Plastics Research Corp.
IFT 1998-645 – Plastics Research Corp.
City of Flint, Genesee County
5. **Scheduled for 1:30 P.M. – TELEPHONIC CONFERENCE**
Classification Appeal No. 04-055, Abraham Langworthy
Rose Lake Township, Osceola County. Parcel No. 67-14-009-028-00.
2004 Classification: Residential Real.
Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Assessment and Certification Division Staff Recommendation: Residential Real.

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6. **Scheduled for 1:45 P.M. – TELEPHONIC CONFERENCE**

Classification Appeal No. 04-120, Virgil Freel

Case Township, Presque Isle County. Parcel No. 051-022-000-010-04.

2004 Classification: Timber-Cutover Real.

Requested Classification: Agricultural Real.

Assessor's Recommendation: Timber-Cutover Real.

Assessment and Certification Division Staff Recommendation: Residential Real.

7. **Scheduled for 2:00 P.M. – TELEPHONIC CONFERENCE**

Classification Appeal No. 04-024, Glenn & Laura List

Greenwood Township, Clare County. Parcel No. 006-020-400-02.

2004 Classification: Residential Real.

Requested Classification: Wetlands.

Assessor's Recommendation: Residential Real.

Assessment and Certification Division Staff Recommendation: Residential Real.

8. **Scheduled for 2:15 P.M.**

Classification Appeal No. 04-005, David J. Rowe

James Township, Saginaw County. Parcel No. 16-11-3-01-1007-001.

2004 Classification: Residential Real.

Requested Classification: Timber-Cutover or Agricultural Real.

Assessor's Recommendation: Residential Real.

Assessment and Certification Division Staff Recommendation: Residential Real.

9. **Scheduled for 2:30 P.M.**

Classification Appeal No. 04-009, Allan J. Krause

Brown Township, Manistee County. Parcel No. 51-03-007-017-00.

2004 Classification: Residential Real.

Requested Classification: Agricultural Real.

Assessor's Recommendation: Residential Real.

Assessment and Certification Division Staff Recommendation: Residential Real.

Classification Appeal No. 04-010, Allan J. Krause

Brown Township, Manistee County. Parcel No. 51-03-018-003-00.

2004 Classification: Residential Real.

Requested Classification: Agricultural Real.

Assessor's Recommendation: Residential Real.

Assessment and Certification Division Staff Recommendation: Residential Real.

Classification Appeal No. 04-011, Allan J. Krause

Brown Township, Manistee County. Parcel No. 51-03-007-019-00.

2004 Classification: Residential Real.

Requested Classification: Agricultural Real.

Assessor's Recommendation: Residential Real.

Assessment and Certification Division Staff Recommendation: Residential Real.

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10. **Scheduled for 3:00 P.M.**

Classification Appeal No. 04-132, Joseph Peterson, Jr.
Richland Township, Missaukee County. Parcel No. 57-013-031-008-00.
2004 Classification: Residential Real.
Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Assessment and Certification Division Staff Recommendation: Residential Real.

Classification Appeal No. 04-133, Joseph Peterson, Jr.
Richland Township, Missaukee County. Parcel No. 57-013-031-007-00.
2004 Classification: Residential Real.
Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Assessment and Certification Division Staff Recommendation: Residential Real.

11. MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.
12. Proposed memo to assessors and equalization directors regarding the exemption of county drains.
13. Proposed STC Bulletin 5 of 2005 regarding Millage Requests and Millage Rollbacks.
14. Revised base costs for Volumes I and II of the Assessor's Manual.
15. Proposed memo to equalization directors and county boards of commissioners regarding equalization of the personal property classification in counties where an equalization factor greater than 1.0000 is applied by the county to local units which use the "New" personal property multipliers contained in STC Multiplier tables H and I.
16. Report of Uncertified Units from the State Assessor's Board. To the Commission for review and action.
17. Proposed memo to assessors and equalization directors regarding the updated base costs contained in Volumes I and II of the Assessor's Manual.
18. Memo from Eric Newberg regarding the reporting of costs by Consumers Energy to assessors on personal property statements for the year 2002.
19. Memo from Gerald Whalen, Assistant Attorney General, regarding Ford Motor Company's Air Pollution Tax Exemptions involving 3 applications. The Attorney General's office has been advised by DEQ to appeal the decision rendered in Wayne County Circuit Court to the Michigan Court of Appeals. They are seeking the Commission's concurrence in this matter.

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20. Approval of certified personal property examiner certificates issued as preliminary approvals since the STC Meeting held on 2-8-05.

21. MCL 211.154 Petition 154-03-1168 Mr. Thomas Paganes DBA Tubby's #7
Parcel No. 50-011-969-633-00 This petition was administratively dismissed for lack of jurisdiction. It appears that there is no omitted or incorrectly reported property and the assessment appears to have been estimated. The taxpayer is asking for a determination if there is a lack of jurisdiction.

Staff recommendation: Dismiss for lack of jurisdiction.

MCL 211.154 Petition 154-04-1356 Ahmed Farha d/b/a Subway

Parcel No. K-99-929-825-03 It appears that there is no omitted or incorrectly reported property and the assessment appears to have been estimated. The taxpayer is asking for a determination if there is a lack of jurisdiction.

Staff recommendation: Dismiss for lack of jurisdiction.

MCL 211.154 Petition 154-04-3094 WCSX 94.7 Martin Broadcasting-Greater Media 1

Parcel No. 76-99-55-428-760 It appears that there is no omitted or incorrectly reported property and the assessment appears to have been estimated. The taxpayer is asking for a determination if there is a lack of jurisdiction.

Staff recommendation: Dismiss for lack of jurisdiction.

MCL 211.154 Petition 154-04-0800 Frames Doors & Hardware

Parcel No. 999-00-2712-000 An official order was issued for the above-referenced property owner on October 8, 2004. Notice was received that incorrect amounts for the Requested Assessed and Taxable values for the years 2002, 2003, and 2004 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-03-0614 Gregory Reinhardt & Phillip Armstrong

Parcel No. 49-009-434-002-30 An official order was issued for the above-referenced taxpayer on November 29, 2004. Notice was received that the property had a transfer of ownership in the year 2003.

Staff recommendation: Rescind the Official Order.

MCL 211.154 Petition 154-03-0615 Gregory Reinhardt & Phillip Armstrong

Parcel No. 49-009-434-002-10 An official order was issued for the above-referenced taxpayer on November 29, 2004. Notice was received that the property had a transfer of ownership in the year 2003.

Staff recommendation: Rescind the Official Order.

MCL 211.154 Petition 154-04-1063 Michael Sauber

Parcel No. 30-04-055-001-205-03-5-1 An official order was issued for the above-referenced taxpayer on November 29, 2004. Notice was received that the property had a transfer of ownership in the year 2004.

Staff recommendation: Rescind the Official Order.

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21. (continued):

MCL 211.154 Petition 154-04-1638 Palace Liquor Food Mart d/b/a Toma Foods, Inc.
Parcel No. 84-0001-414500 An official order was issued for the above-referenced property owner on January 26, 2005. Notice was received that incorrect amounts for the Requested Assessed and Taxable values for the years 2002 and 2003 had been submitted. Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-1876 Roger R. Swanson
Parcel No. 000-12-26-201-005-01 An official order was issued for the above-referenced property owner on January 26, 2005. Notice was received that incorrect amounts for the Requested Assessed and Taxable values for the years 2002 and 2003 had been submitted. Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-2273 Fletcher Galica PC
Parcel No. 06-999-0920-000 An official order was issued for the above-referenced property owner on January 26, 2005. Notice was received that incorrect amounts for the Requested Assessed and Taxable values for the years 2002, 2003, and 2004 had been submitted. Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-2029 Custom Machining Service, Inc.
Parcel No. P-261640000 An official order was issued for the above-referenced property owner on January 28, 2005. Notice was received that incorrect amounts for the Original Assessed and Original Taxable values for the year 2003 had been submitted. Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-2787 Kimmel Scrap Iron & Metal Co.
Parcel No. 16990663.00 A determination was made at the State Tax Commission meeting held on February 23, 2005 to approve the request for a change of assessment for the years 2002, 2003, and 2004. A petition was received before an order was issued with revised values. Staff is requesting that a determination be made to accept the new figures and that the issue date of the order be March 22, 2005. Staff recommendation: Determination be revised.

MCL 211.154 Petition 154-04-2824 Commercial Group, Inc.
Parcel No. 16990677.00 A determination was made at the State Tax Commission meeting held on February 23, 2005 to approve the request for a change of assessment for the years 2002, 2003, and 2004. A petition was received before an order was issued with revised values for the years 2002 and 2003. The taxpayer has also concurred with the new figures. Staff is requesting that a determination be made to accept the new figures and that the issue date of the order be March 22, 2005. Staff recommendation: Determination be revised.

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21. (continued):

MCL 211.154 Petition 154-04-2539 Family Dollar Store, Inc. #03882

Parcel No. 33-25-05-90-931-800 An official order was issued for the above-referenced taxpayer on March 1, 2005. Notice was received that this order be amended to include on the tax years 2003 and 2004, not the originally requested tax years 2002, 2003, and 2004. There was no discovery for the year 2002. It has been requested that the year 2002 be removed.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-3912 Hutch Paving

Parcel No. 99-01-044-701 An official order was issued for the above-referenced property owner on March 1, 2005. Notice was received that an incorrect amount for the Requested Taxable Valuation for the year 2004 had been submitted and received on March 8, 2005.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-2552 Neighborhood Cleaners

Parcel No. 900009-002-F This was scheduled for the March 7, 2005 State Tax Commission meeting. On February 28, 2005, this was administratively postponed and rescheduled for May 9, 2005, at 11:30 A.M. The determination to approve should be changed to postponement.

Staff recommendation: Postponement.

MCL 211.154 Petition 154-04-3598 Volkswagen of America, Inc.

Parcel No. 02-99-00-092-078 An official order was issued for the above-referenced property owner on March 7, 2005. Notice was received that incorrect amounts for the Requested Assessed and Requested Taxable values for the year 2002 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

22. Industrial Facility Exemption Applications to Commission for approval to issue certificates involving **Over 5%** of the SEV of the local government units. See attached list for application identification. Staff Recommendation: Approve.
23. Industrial Facility Exemption Application to Commission for approval to amend the original certificate. See attached list for application identification. Staff Recommendation: Approve.
24. Industrial Facility Exemption Applications to Commission for approval to deny the certificates. See attached list for application identification. Staff Recommendation: Approve.
25. Air Pollution Control Exemption Application to Commission for approval to amend the certificate. See attached list for application identification. Staff Recommendation:

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Approve.

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26. Water Pollution Control Exemption Application to Commission for approval to amend the certificate. See attached list for application identification. Staff Recommendation: Approve.
27. P.A. 146 of 2000 Obsolete Property Rehabilitation Act Certificate to Commission for extension of years. See attached list for application identification. Staff Recommendation: Deny.
28. Neighborhood Enterprise Zone Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.